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RICHARD W. WIEKING
 CLERK, U.S. DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA

Attorneys for Petitioners
 SIXTY-THREE STRATEGIC INVESTMENT
 FUNDS; PRESIDIO GROWTH LLC (Tax Matters
 Partner)

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

SIXTY-THREE STRATEGIC
 INVESTMENT FUNDS; and PRESIDIO
 GROWTH LLC (Tax Matters Partner),

CASE NO. 05-1123-WHA

Petitioners,

NOTICE OF RELATED CASE

v.

UNITED STATES OF AMERICA,

Respondent.

TO ALL PARTIES AND COUNSEL OF RECORD, PLEASE TAKE NOTICE of the
 following related case information:

1. In October and November 2004, Petitioner Presidio Growth LLC (“Presidio”) and
 six strategic investment funds filed suit in this Court challenging six Final Partnership
 Administrative Adjustments (“FPAAs”) issued by Respondent. Those six cases were assigned to
 the Hon. Vaughn Walker (the “Walker Petitions”) and are captioned as follows:

a. *Sill Strategic Investment Fund LLC, et al. v. Untied States of America*, N.D.
 Cal., Case No. C-04-4964-VRW;

NOTICE OF RELATED CASE
 CASE NO 05-1123-WHA

- 1 b. *Olympus Strategic Investment Fund LLC, et al. v. United States of America*,
2 N.D. Cal., Case No. C-04-4399-VRW;
3 c. *Sanford Strategic Investment Fund LLC, et al. v. United States of America*,
4 N.D. Cal., Case No. C-04-4398-VRW;
5 d. *Princeton Strategic Investment Fund LLC, et al. v. United States of America*,
6 N.D. Cal. Case No. C-04-4310-VRW;
7 e. *Belford Strategic Investment Fund LLC, et al. v. United States of America*,
8 N.D. Cal. Case No. C-04-4309-VRW; and
9 f. *Shasta Strategic Investment Fund, LLC, et al. v. United States of America*,
10 N.D. Cal. Case No. C-04-4264-VRW.

11 2. Six other petitions were filed on behalf of the same parties in the United States
12 District Court for the Southern District of Texas (the "Texas Petitions"). The Texas Petitions
13 were consolidated under the caption *In re Partnership Adjustments*, Case No. H-04-3886, and
14 were stayed and administratively closed on January 7, 2005, pending the resolution of the suits
15 filed in this Court.

16 3. The subject matter of the Walker Petitions is the same as that raised in the
17 Consolidated Petition presently before this Court. In each case, the Petitioners challenge the
18 adjustments made by the Internal Revenue Service in 69 separate FPAAs. The factual issues and
19 legal questions are substantially similar for all 69 FPAAs and the Petitioners anticipate that
20 similar discovery will be required.

21 4. The Walker Petitions were jointly heard at a Case Management Conference on
22 March 8, 2005. At that time, counsel for Petitioners requested that those six cases be
23 consolidated for administrative purposes. Counsel for the Respondent did not object. On March
24 11, 2005, Judge Walker issued an Order consolidating those six cases for administrative
25 purposes. The Order specified that *Shasta Strategic Investment Fund, LLC, et al. v. United*
26 *States of America*, N.D. Cal. Case No. C-04-4264-VRW, would be the lead case.

27 5. Also at the March 8, 2005 Case Management Conference, the parties discussed
28 the filing of the additional 63 FPAA challenges, which constitute the subject matter of this case.
The Court and parties agreed that a single, consolidated petition should be filed to conserve time

1 and resources. As a result, on March 17, 2005, Presidio and 63 strategic investment funds filed
2 the Consolidated Petition challenging Respondent's adjustments made in the 63 FPAA's at issue.

3
4 Dated: March 18, 2005

5 LATHAM & WATKINS LLP

6
7 By Justin Rhoades
8 Justin R. Rhoades
9 Attorneys for Petitioners
10 SIXTY-THREE STRATEGIC
11 INVESTMENT FUNDS and PRESIDIO
12 GROWTH LLC (Tax Matters Partner)

PROOF OF SERVICE

I am employed in the County of San Francisco, State of California. I am over the age of 18 years and not a party to this action. My business address is Latham & Watkins LLP, 505 Montgomery Street, Suite 2000, San Francisco, CA 94111-2562.

On **March 18, 2005**, I served the following documents described as:

NOTICE OF RELATED CASE

by serving true copies of the above-described document in the following manner:

BY UNITED STATES MAIL

I am familiar with the office practice of Latham & Watkins LLP for collecting and processing documents for mailing with the United States Postal Service. Under that practice, documents are deposited with the Latham & Watkins LLP personnel responsible for depositing documents with the United States Postal Service; such documents are delivered to the United States Postal Service on that same day in the ordinary course of business, with postage thereon fully prepaid. I deposited in Latham & Watkins LLPs' interoffice mail a sealed envelope or package containing the above-described document and addressed as set forth below in accordance with the office practice of Latham & Watkins LLP for collecting and processing documents for mailing with the United States Postal Service:

Alberto Gonzales
United States Attorney General
U.S. Department of Justice
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Commissioner of Internal Revenue
Internal Revenue Service
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U.S. Department of Justice
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450 Golden Gate Avenue
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San Francisco, CA 94102

I declare that I am employed in the office of a member of the Bar of, or permitted to practice before, this Court at whose direction the service was made and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on **March 18, 2005**, at San Francisco, California.


MARTHA T. VARGAS